

# Your Guide To AAT Professional Diploma in Accounting

## AAT Professional Diploma in Accounting

This course is for those progressing from the AAT Advanced Diploma in Accounting. It is also for those who have excellent prior knowledge of double entry bookkeeping and financial accounting, but don't feel the need to complete the Advanced level. Additionally, it is suitable for experienced bookkeepers who want recognition of their skills.

Upon successful completion, you can apply for MAAT status. You can also progress directly onto any of the professional level qualifications e.g. ACA, ACCA, CIMA.



## What support do I get?

We offer three different packages:

- **Basic:** for those who want to self-study with no tutor support, tracking your own progress and self-marking practice exams. Where students find they need support for a specific unit, they can upgrade to the 'Standard' package for that individual unit or the whole course.
- **Standard:** uncapped and pro-active tutor support plus all your learning materials. Your tutor can be contacted with any study queries, and will mark practice exams with full feedback.
- **StandardPLUS:** as for Standard, but this package also includes all of the AAT exams and registration fees too.  
**PASS PLUS GUARANTEE** - with our exceptionally high pass rates it's rare for a student to resit. In fact, we are so confident you will pass first time, in the unlikely event a resit is required, we'll cover the cost for you! (Terms and conditions apply)

## Our Pass rates

Our exam are consistently higher than average across all levels!

This is not only due to our support and exclusive learning materials. Distance learning means there is no set timetable. You don't need to sit your exam until you are ready!



## When can I get started and how long will my course take?

Enrolment is on a "roll on roll off" basis, meaning that you can start at any time of the year. It usually takes between 7-16 months to complete the AAT Professional Diploma in Accounting. However, as a distance learner, your timings can be more flexible.

We will create a personalised learning plan for you. This will reflect the amount of time each week you will be able to devote to your studies and any personal deadlines you want to meet. We recommend you study 6 - 8 hours per week which would see you achieve your qualification in 13 months. We support your studies for 18 months from enrolment.

## How will I study?

- + You will use a combination of traditional study manuals in the form of Osborne textbooks and question banks, along with complimentary online revision resources.
- + The online materials on our learning site Moodle include summary slides and comprehensive practice assessments.
- + Upon enrolment, you will receive a comprehensive electronic Study Support Guide. This includes full course information including exam guidance.
- + We will create an Individual Learning Plan (ILP). This gives you targets for completing exams. It can be amended during your course to reflect any change in circumstances.
- + The Learner Support team is available to all our students throughout their course. They can help with anything from technical queries to advice on AAT registration and exams.

## Your Personal Tutor:

- + Students enrolled on our Standard or StandardPLUS packages are assigned a dedicated personal tutor. After enrolling, you will receive an initial phone call from your tutor to talk you through the course. It's also a great opportunity to chat through the exam process and answer any other questions that you might have.
- + Our tutor helpline is available if you get stuck with anything or have any queries. You can generally call (or email) us Monday to Thursday from 9.00am until 8.30pm and until 6.00pm on Fridays. Tutor support during weekends is available by arrangement.
- + Your tutor will track your progress throughout the course. They will contact you on a regular basis - and if necessary, nag! You will submit Progress Tests and Practice Assessments for marking and feedback. This is essential for both us and you to make sure that you are making satisfactory progress.

## AAT Membership and Exams

To achieve this qualification, you will need to register as an Accounting student with the AAT. There are six exams to pass to achieve this qualification. All exams must be taken at an AAT approved exam venue.

You can find your nearest **AAT Approved Exam Venue** at:

<https://www.aat.org.uk/assment/assessment-venue/search>

To speak to one of our friendly team give us a call on: 01392 311925

Email: [Study@accountancylearning.co.uk](mailto:Study@accountancylearning.co.uk)



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## What does each unit include?

(You will need to select 2 of the 5 optional units)

<b>Financial Statements of Limited Companies (FSLC) (CBT)</b>
1. Demonstrate an understanding of the reporting frameworks and ethical principles that underpin financial reporting
2. Implement procedures for the acquisition and disposal of non-current assets
3. Draft statutory financial statements for a limited company
4. Draft consolidated financial statements
5. Interpret financial statements using ratio analysis
<b>Management Accounting: Decision and Control (MDCL) (CBT)</b>
1. Analyse a range of costing techniques to support the management accounting function of an organisation
2. Calculate and use standard costing to improve performance
3. Demonstrate a range of statistical techniques to analyse business information
4. Use appropriate financial and non-financial performance techniques to aid decision making
5. Evaluate a range of cost management techniques to enhance value and aid decision making
<b>Management Accounting: Budgeting (MABU) (CBT)</b>
1. Prepare forecasts of income and expenditure
2. Prepare budgets
3. Demonstrate how budgeting can improve organisational performance
4. Report budgetary information to management in a clear and appropriate format
<b>Accounting Systems and Controls (ASXC) (Synoptic test)</b>
1. Demonstrate an understanding of the role and responsibilities of the accounting function within an organisation
2. Evaluate internal control systems
3. Evaluate an organisation's accounting system and underpinning procedures
4. Analyse recommendations made to improve an organisation's accounting system
<b>Business Tax (BSTX) (CBT) (OPTIONAL)</b>
1. Complete tax returns for sole traders and partnerships and prepare supporting tax computations
2. Complete tax returns for limited companies and prepare
3. Provide advice on the UK's tax regime and its impact on sole traders, partnerships and limited companies
4. Advise business clients on tax reliefs, and their responsibilities and their agent's responsibilities in reporting taxation to HMRC
5. Prepare tax computations for the sale of capital assets
<b>Personal Tax (PLTX) (CBT) (OPTIONAL)</b>
1. Analyse the theories, principles and rules that underpin taxation systems
2. Calculate a UK taxpayer's total income
3. Calculate income tax and National Insurance (NI) contributions payable by a UK taxpayer
4. Account for capital gains tax
5. Discuss the basics of inheritance tax
<b>External Auditing (ETAU) (CBT) (OPTIONAL)</b>
1. Demonstrate an understanding of the principles of auditing
2. Demonstrate the importance of professional ethics
3. Evaluate the audited entity's system of internal control
4. Evaluate audit procedures for obtaining audit evidence
5. Evaluate the planning process
6. Evaluate audit procedures

## Who is Accountancy Learning?

Accountancy Learning is a well-established AAT distance learning provider based in Exeter. We only deliver the AAT qualifications, providing you with a **high quality, personal and specialist service**. We've been supporting people like you to pass their AAT exams and create a brighter future since 1992. We have been at the forefront of the development of accountancy learning materials, traditional and on-line.

We are delighted to be **recognised at the AAT training provider awards** for 2 years in a row (2017 and 2018)! We won the **AAT Champion award** which is awarded to the training provider "who demonstrates excellence in all areas for delivering AAT qualifications". (This includes supporting students from enrolment right through to full AAT Professional Membership.)

## Why choose to study with us?

At Accountancy Learning, our job is to ensure that our students get the most knowledge and experience as they can out of their study, not just the end qualification. We feel strongly about helping you and therefore want to ensure that the study fits around you. So why choose us?

- + As we are a distance learning provider we provide **all study materials upon enrolment** for you to access 24/7, which means you do not need to wait for the next class, or worry about missing anything!
- + All of our AAT distance learning courses are 'roll on, roll off', which means that you can **start at any time of the year!**
- + **All our staff**, including the Learner Support Team **have studied, or are currently studying, an AAT qualification** – so they can give you first hand advice.
- + You will have a **dedicated named personal tutor** to work with you to help your progress. In the unlikely event that your tutor is unavailable, we have a team of professional tutors who will be able to help.
- + All our **tutors are highly qualified** and come from a range of different **professional finance backgrounds**.
- + We pride ourselves of our personal service and our lovely team are ready to **support you on every step of your journey!**

### Credit Management (CDMT) (CBT) (OPTIONAL)

1. Analyse relevant legislation and contract law that has an impact on the credit control environment
2. Critically analyse information from a variety of sources to assess
3. Evaluate a range of techniques to collect debts
4. Critically evaluate credit control in line with organisational policies and procedures
5. Present advice and recommendations to management on the credit control system

### Cash and Treasury Management (CTRM) (CBT) (OPTIONAL)

1. Use statistical techniques and financial information to prepare forecasts of cash receipts and payments
2. Prepare cash budgets and monitor cash flows within the
3. Evaluate the principles of cash management within the context of regulation and government monetary policies
4. Evaluate ways of raising finance in accordance with organisational requirements
5. Evaluate ways of investing surplus funds within organisational policies

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